



JENNIFER M. GRANHOLM  
GOVERNOR

STATE OF MICHIGAN  
DEPARTMENT OF TREASURY  
LANSING

JAY B. RISING  
STATE TREASURER

**DATE:** June 22, 2004

**TO:** Assessors  
Equalization Directors

**FROM:** State Tax Commission

**SUBJECT:** Authority of July and December Boards of Review

It has come to the attention of the State Tax Commission that some assessors are of the opinion that July and December Boards of Review have the authority to place omitted property on the assessment roll.

Generally, the authority of July and December Boards of Review is limited to the correction of clerical errors and mutual mistakes of fact. (See also STC Bulletin 4 of 2004 regarding the limited authority of July and December Boards of Review over poverty exemptions, homeowner's principal residence exemptions, and qualified agricultural property exemptions.)

While it is possible for property to be omitted as a result of a clerical error or a mutual mistake of fact, (in which case the omitted property could be added to the assessment roll by the July or December Board of Review for the current year and one immediately preceding year) the normal course for placing omitted property on the assessment roll, after the roll has been certified by the March Board of Review, is through the State Tax Commission. This is as authorized by Section 154 of the General Property Tax Act. If property has been omitted and the cause of the omission is not a clerical error or mutual mistake of fact, then **only** the State Tax Commission has the legal authority to add the property to an assessment roll that has already been certified by the March Board of Review.

**NOTE:** This memo does not address those situations in which the Michigan Tax Tribunal may have the authority to place omitted property on an assessment roll.